

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 459: SPECIAL FUEL TAX ACT**

**§3204-B. DYED FUEL; PROHIBITION ON HIGHWAY USE**

**1. Generally.** Except as provided in subsection 2, a person may not operate a motor vehicle on the public ways of this State or allow a motor vehicle to be operated on the public ways of this State if the fuel supply tanks of the vehicle contain dyed fuel or other fuel on which the tax imposed by section 3203 has not been paid. For purposes of this subsection, there is a rebuttable presumption that the owner of a motor vehicle has operated the motor vehicle or allowed the motor vehicle to be operated on the public ways of this State with dyed fuel or other fuel when the tax imposed by section 3203 has not been paid by the owner of the motor vehicle.

[ 1995, c. 639, §10 (AMD) . ]

**2. Exceptions.** The following motor vehicles are not subject to the prohibition provided in subsection 1:

A. Motor vehicles owned and operated by this State or any political subdivision of this State; and

[ 1995, c. 271, §7 (NEW) . ]

B. Motor vehicles authorized to use dyed fuel on the public ways of this State under the provisions of the Code, section 4082 or rules adopted under the Code. [ 1995, c. 271, §7 (NEW) . ]

[ 1995, c. 271, §7 (NEW) . ]

**3. Penalty.** A person who violates the prohibition provided in subsection 1 commits a Class D crime and is subject to a fine of not less than \$1,000, which may not be reduced. Refusal to permit inspection pursuant to section 3219-A in order to enforce the provisions of this section constitutes prima facie evidence that the tank or container in question contains dyed fuel.

[ 1995, c. 271, §7 (NEW) . ]

**4. Venue.** A violation of this section is deemed to have been committed in part at the principal office of the assessor. Prosecution under this section may be in the county where the act to which the proceeding relates occurred or in Kennebec County.

[ 2005, c. 622, §13 (NEW) . ]

**SECTION HISTORY**

1995, c. 271, §7 (NEW). 1995, c. 639, §10 (AMD). 2005, c. 622, §14 (AMD) .

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